

## FLORIDA

Law	Chapter 206, Motor and Other Fuel Taxes (Part I for gasohol; Part II for special fuel). Also Chapter 212, Sales Tax (Part I for special fuel).
Definitions	<b>Motor fuel:</b> excludes alternative fuel. [Sec. 206.01(9)] <b>Alternative fuel:</b> any liquefied petroleum gas or compressed natural gas product or combination thereof used in an internal combustion engine, and includes butane gas, propane gas or any other form of liquefied petroleum gas or compressed natural gas. Alternative fuel is considered special fuel. [Sec. 206.86(4), Rule 12B-5.200] <b>Alcohol:</b> completely denatured ethanol (ethyl alcohol) or methanol (wood alcohol) not less than 198 proof, derived from grain, agricultural products, wood, coal and other products, other than petroleum or natural gas with a 99% purity, manufactured, produced, sold or purchased for the purpose of blending with gasoline, or for 100% alcohol fuel for use in motor vehicles. Alcohol fuel is considered a motor. [Rule 12B-5.020] <b>Gasohol:</b> alcohol blended fuel which contains 90% gasoline and 10% ethyl alcohol, minimum 198 proof. Gasohol is considered a motor fuel. [Rule 12B-5.020]
Tax Rate	Motor fuel and special fuel tax rate is 4¢ per gallon. Sales tax adds 9¢ (1998 rate). County option taxes may add up to 12¢. Alternative-fuels-powered vehicles not titled in Florida pay appropriate taxes. Florida requires all Florida-titled alternative fuels vehicles to obtain an annual decal and pay tax, as noted in Special Provisions, in lieu of motor fuel tax. [Rule 12B-5.200]
Tax Breaks	None.
Exemptions	Specified sales tax exemptions on agricultural and aquacultural activities. [Sec. 212.08(5)(e), Rule 12B-5.020(4)(b)]
Gasohol	Gasohol taxed as a motor fuel (exemption repealed in 1983).

## Special Provisions

In lieu of 4¢ motor fuel and special fuel tax (but not in lieu of sales tax), annual decal fee for Classes A, B, and C vehicles using liquefied petroleum gas or compressed natural gas, at the following rates:  
Class A (automobiles and trucks having net weight not over 5000 lbs.) -- \$44 state fee plus \$11 per penny of local tax; Class B (trucks having net weight over 5000 lbs., special mobile equipment, locally operated motor vehicles for hire) -- \$60 state fee plus \$15 per penny of local tax; and Class C (truck tractors) -- \$84 state fee plus \$21 per penny of local tax. Decal issued for calendar year. [Sec. 206.877, Rule 12B-5.200]

## Sales Tax

Electric vehicle purchase exempt from sales and use tax, for the period 7/1/95 through 6/30/00. [Sec. 212.08(7)(hh)]